Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) An apparatus, comprising:

a resonant tube in a micro-scale thermoacoustic device;

an acoustic driver, which creates a standing wave in said resonant tube, wherein the acoustic driver is a vertical comb-drive; and

a stack configured to transport thermal energy from a gas in the resonant tube, wherein the stack has a first side and a second side, each positioned in a different position in the standing wave to create a thermal gradient between the first side and the second side.

- 2. (Original) The apparatus according to claim 1, wherein the first side is attached to a first heat exchanger and the second side is attached to a second heat exchanger.
- 3. (Original) The apparatus according to claim 1, wherein an electronic device is coupled to one side of the stack.
- 4. (Original) The apparatus according to claim 3, wherein the thermal gradient is established to transfer heat from the electronic device.
- 5. (Canceled).

- 6. (Original) The apparatus according to claim 1, wherein the resonant tube is tapered.
- 7. (Original) The apparatus according to claim 6, wherein the tapered resonant tube is created using gray scale technology.
- 8. (Original) The apparatus according to claim 1, wherein the stack is at least one of a pin array, parallel array, and tapered pin array.
- 9. (Original) The apparatus according to claim 1, further comprising:

a device to be cooled, where the thermoacoustic device has a first heat exchanger that is operationally attached to the cooled device so as to transfer heat from the cooled device via the stack to a second heat exchanger in the thermoacoustic device.

10 - 11. (Canceled).

12. (Currently Amended) A method comprising:

creating a standing wave in a resonant tube, wherein the standing wave is created by a vertical comb-drive; and

transporting thermal energy from a gas in the resonant tube between a first side and a second side of a stack, wherein the first side and the second side are each positioned in a different position in the standing wave to create a thermal gradient between the first side and the second side.

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13. (Currently Amended) A method comprising:

creating a standing wave in a resonant tube;

and a second side of a stack, wherein the first side and the second side are each positioned in a different position in the standing wave to create a thermal gradient between the first side and the second side; and The method of claim 12, further comprising:

creating the resonance tube by gray scale etching such that there exists a taper in the resonance tube, where the tapered resonance tube allows standing waves and reduces the occurrence of harmonic waves.

14. (Original) The method of claim 13, further comprising:

constructing by gray scale etching sections; and bonding the sections together to form the resonance tube.

15. (Original) The method of claim 12, further comprising:

attaching the first side to a first heat exchanger and the second side to a second heat exchanger.

16. (Original) The method of claim 12, further comprising:

coupling an electronic device to one side of the stack.

17. (Original) The method of claim 16, further comprising:

establishing the thermal gradient to transfer heat from the electronic device.

18 - 19. (Canceled).

20. (Original) The method of claim 12, wherein the resonant tube is tapered.